

## Franchise Tax Board

**NO ANALYSIS REQUIRED**Author: Correa Analyst: Marion Mann DeJong Bill Number: AB 2449Related Bills: None Telephone: 845-6979 Amended Date: 04/18/2002Attorney: Patrick Kusiak Sponsor: Professional Beauty Fed. of CA**SUBJECT:** Beauty & Barbering Business Display Notice Regarding Independent Contractors or Booth Renters

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☒ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☐ TECHNICAL AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- ☐ MINOR AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- ☐ MINOR AMENDMENT -- No change in approved position of \_\_\_\_\_. See comments below.
- ☐ OTHER - See comments below.

**COMMENTS:**

The April 18, 2002, amendments deleted the provisions requiring owners of beauty or barbering businesses to file reports with the Franchise Tax Board (FTB) providing information about people working in their businesses. The amendments added a provision requiring the Bureau of Barbering and Cosmetology (the Bureau) to require applicants for licenses or license renewals to indicate whether they are an employee, independent contractor/booth renter, or salon owner.

As amended the bill would not significantly impact the programs administered by the department. If the Bureau provides FTB with information regarding whether a licensee is working, it would add additional information to the department's filing compliance program indicating that an individual may be required to file a tax return.

## Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input checked="" type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

## Franchise Tax Board Staff

## Date

Marion Mann DeJong

4/24/02